

Mary M. Johnson

Clerk Circuit Court & County Court

Santa Rosa County

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MEMORANDUM

DATE: January 14, 2008

TO: Mary Johnson, Clerk of Court

FROM: Wade Burroughs, Internal Auditor

CC: Berrydale Volunteer Fire Department
Hunter Walker, County Administrator
Susan Hoodless, Director of Finance

SUBJECT: Berrydale Fire Department Review

The Berrydale Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on May 24, 1990 in accordance with County Ordinance 90-23.

This review covers a twelve (12) month time frame beginning October 1, 2006 and ending September 30, 2007.

- The department utilized all funds received from the County pursuant to the budget approved by the County.
- The department submitted to the County proof of all expenditures for the 06-07 fiscal year and the bank account was reconciled monthly on a timely basis. The checking account had a reconciled balance of \$6,335.55
- Checks numbered 209 - 285 were issued during the 06-07 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks.
- All County MSBU disbursements were deposited in the Berrydale Volunteer Fire Department checking account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or intend to cover or comment upon any other covenants. Work papers are available for further review.